

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.700 Information and Material to be Provided to the Taxpayer</b>
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**TITLE 86: REVENUE**

**PART 105  
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART G: INFORMATION ELECTRONIC FILERS MUST PROVIDE  
TO THE TAXPAYER**

**Section 105.700 Information and Material to be Provided to the Taxpayer**

- a) The electronic return originator or on-line software developer must furnish the taxpayer with a copy of the electronic material described in Section 105.100(b). This information can be on copies of official Department forms or on forms designed by the electronic filer. If the latter, data entries must refer to the line numbers on official Department forms. This material should be provided to the taxpayer at the time the taxpayer signs the Form IL-8453. For on-line electronic returns, this material should be provided to the taxpayer at the time the taxpayer provides his/her IL-PIN as signature to the on-line consent to disclosure statement.
- b) The electronic return originator must also provide the taxpayer with a copy of the entire non-electronic portion of the return.
- c) In addition, the electronic return originator should advise the taxpayer to retain copies of the following materials:
  - 1) Their copy of Forms W-2, W-2G, or 1099-R;
  - 2) Any other documents that are not required by the Department, but are voluntarily being included with the return by the taxpayer as supporting material; and
  - 3) A copy of the signed Form IL-8453.
- d) Electronic return originators or on-line software developers should advise taxpayers that their electronic returns will be processed by the Department and the taxpayer's copy should not be forwarded to the

Department. However, amended returns, if needed, must be filed as paper returns and mailed to the Department.

- e) If a return is rejected and cannot be successfully re-transmitted, the electronic return originator must immediately advise the taxpayer that the return was not electronically filed and the taxpayer must file a paper IL-1040 return.
- f) The electronic return originator or on-line software developers should advise the taxpayer to wait six to eight weeks from the acknowledgment date before making an official inquiry about his refund. After this time has elapsed, the taxpayer can contact the Department's Taxpayer Assistance Office.
- g) Taxpayers generally contact the Department if they have not received their refund within eight weeks. The taxpayer may be asked for the DCN of the return and the date the Department acknowledged the return as accepted. The electronic return originator must, upon request, provide the taxpayer with this information.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)